

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> CITY OF WEST DES MOINES, IOWA DUE: December 1, 2016		<div style="text-align: center;"> 16207701400000 City of West Des Moines P.O. Box 65320, 4200 Mills Civic Pkwy West Des Moines, IA 50265 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	48,653,263		48,653,263	48,749,698
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	48,653,263		48,653,263	48,749,698
Delinquent property taxes	769		769	0
TIF revenues	9,323,812		9,323,812	9,320,759
Other city taxes	4,803,091	0	4,803,091	4,506,325
Licenses and permits	4,400,512	0	4,400,512	3,138,550
Use of money and property	439,379	1,869,562	2,308,941	2,106,925
Intergovernmental	23,718,225	125,348	23,843,573	18,066,948
Charges for fees and service	7,183,974	14,932,833	22,116,807	20,575,300
Special assessments	159,895	0	159,895	225,000
Miscellaneous	2,194,103	6,747,366	8,941,469	8,840,426
Other financing sources	90,795,342	8,179,220	98,974,562	95,848,467
Total revenues and other sources	191,672,365	31,854,329	223,526,694	211,378,398
Expenditures and Other Financing Uses				
Public safety	27,404,990	0	27,404,990	30,216,601
Public works	8,536,611	0	8,536,611	9,492,980
Health and social services	1,152,348	0	1,152,348	1,245,911
Culture and recreation	8,172,199	0	8,172,199	8,898,309
Community and economic development	6,821,845	0	6,821,845	8,484,893
General government	7,572,489	0	7,572,489	8,095,222
Debt service	22,490,839	0	22,490,839	22,242,916
Capital projects	54,195,617	0	54,195,617	83,709,937
Total governmental activities expenditures	136,346,938	0	136,346,938	172,386,769
Business type activities	0	20,154,135	20,154,135	35,273,138
Total ALL expenditures	136,346,938	20,154,135	156,501,073	207,659,907
Other financing uses, including transfers out	65,691,112	7,651,836	73,342,948	66,848,842
Total ALL expenditures/And other financing uses	202,038,050	27,805,971	229,844,021	274,508,749
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-10,365,685	4,048,358	-6,317,327	-63,130,351
Beginning fund balance July 1, 2015	93,058,294	157,606,600	250,664,894	250,664,894
Ending fund balance June 30, 2016	82,692,609	161,654,958	244,347,567	187,534,543
Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>631,263</u> held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 114,090,000	Other long-term debt	\$ 1,651,755	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 320,461,851	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Ryan Jacobson		Telephone →	Area Code	Number 222-3603
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/28/2016	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	33,776,018	6,380,399		8,496,846			48,653,263			48,653,263	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	33,776,018	6,380,399		8,496,846	0		48,653,263		T01	48,653,263	4
5	Delinquent property taxes	540	102		127			769		T01	769	5
6	Total property tax	33,776,558	6,380,501		8,496,973	0	0	48,654,032			48,654,032	6
7	TIF revenues			9,323,812				9,323,812		T01	9,323,812	7
8	Other city taxes											
8	Utility tax replacement excise taxes	397,089	75,071		91,772			563,932		T15	563,932	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	275,273						275,273		T15	275,273	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	3,963,886						3,963,886		T19	3,963,886	13
14	Other local option taxes							0		T09	0	14
15	TOTAL OTHER CITY TAXES	4,636,248	75,071	0	91,772	0	0	4,803,091	0		4,803,091	15
16	Section B - LICENSES AND PERMITS	4,400,512						4,400,512		T29	4,400,512	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	235,390	2,078		64,223			301,691	283,152	U20	584,843	18
19	Rents and royalties	137,688						137,688		U40	137,688	19
20	Other miscellaneous use of money and property							0	1,586,410	U20	1,586,410	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	373,078	2,078	0	64,223	0	0	439,379	1,869,562		2,308,941	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	131,976						131,976		B89	131,976	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development		245,028					245,028		B50	245,028	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	131,976	245,028	0	0	0	0	377,004	0		377,004	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		7,401,561					7,401,561		C46	7,401,561	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	9,130	65,864			15,422		90,416	111,550	C89	201,966	49		
50	Iowa Department of Transportation					7,089,520		7,089,520		C89	7,089,520	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	2,023,165	382,484		467,577			2,873,226		C89	2,873,226	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	2,032,295	7,849,909	0	467,577	7,104,942	0	17,454,723	111,550		17,566,273	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	1,144,208	5,000					1,149,208			1,149,208	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	1,277,584						1,277,584		D89	1,277,584	66		
67	Other municipal sharing agreements	1,807,204	86,377			1,215,319		3,108,900	13,798	D89	3,122,698	67		
68	Community School District sharing agreements	350,806						350,806			350,806	68		
69								0			0	69		
70	Total local grants and reimbursements	4,579,802	91,377	0	0	1,215,319	0	5,886,498	13,798		5,900,296	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	6,744,073	8,186,314	0	467,577	8,320,261	0	23,718,225	125,348		23,843,573	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	10,799,405	A80	10,799,405	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	1,847,149	A81	1,847,149	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	2,286,279	A80	2,286,279	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	9,680						9,680		A89	9,680	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	29,469						29,469		A89	29,469	92				
93	Ambulance charges	3,349,235						3,349,235		A89	3,349,235	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	2,357,007				33,153		2,390,160		A50	2,390,160	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	16,925						16,925		A03	16,925	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	1,317,349						1,317,349		A61	1,317,349	100				
101	Animal control charges	6,450						6,450		A89	6,450	101				
102	Other charges - Specify							0			0	102				
103	Traffic Analysis and other miscellaneous	64,706						64,706			64,706	103				
104	TOTAL CHARGES FOR SERVICE	7,150,821	0	0	0	33,153	0	7,183,974	14,932,833		22,116,807	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					159,895		159,895		U01	159,895	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	243,360	343,333			236,502		823,195	1,134,543	U99	1,957,738	108				
109	Deposits and sales/fuel tax refunds	60,514						60,514	38,224	U99	98,738	109				
110	Sale of property and merchandise	26,750	72,025					98,775		U11	98,775	110				
111	Fines	282,189						282,189		U30	282,189	111				
112	Internal service charges							0	5,574,599	NR	5,574,599	112				
113	Other miscellaneous - Specify							0			0	113				
114	Miscellaneous reimbursement- copies, insurance, printing	88,529	94,635					183,164			183,164	114				
115	E911 surcharge		746,266					746,266			746,266	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	701,342	1,256,259	0	0	236,502	0	2,194,103	6,747,366		8,941,469	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	57,782,632	15,900,223	9,323,812	9,120,545	8,749,811	0	100,877,023	23,675,109		124,552,132	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	58,767				1,526		60,293	-5,721	NR	54,572	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					25,577,042		25,577,042		NR	25,577,042	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	12,088,478	702,826		2,478,345	41,606,601		56,876,250	8,184,941		65,061,191	127				
128	Internal TIF loans and transfers in			524,597	7,032,723	724,437		8,281,757			8,281,757	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	12,147,245	702,826	524,597	9,511,068	67,909,606	0	90,795,342	8,179,220		98,974,562	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	69,929,877	16,603,049	9,848,409	18,631,613	76,659,417	0	191,672,365	31,854,329		223,526,694	132				
133												133				
134	Beginning fund balance July 1, 2015	26,738,004	15,157,964	5,579,040	6,296,984	39,286,302		93,058,294	157,606,600		250,664,894	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	96,667,881	31,761,013	15,427,449	24,928,597	115,945,719	0	284,730,659	189,460,929		474,191,588	136				
137												137				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	8,185,832	1,254,276					9,440,108		E62	9,440,108	2		
3	Purchase of land and equipment	450,074	20,491					470,565		G62	470,565	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	27,329						27,329		E89	27,329	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation	47,055						47,055		E59	47,055	10		
11	Purchase of land and equipment	5,969						5,969		G59	5,969	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	7,092,200	1,159,803					8,252,003		E24	8,252,003	13		
14	Purchase of land and equipment	43,243						43,243		G24	43,243	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	4,530,694						4,530,694		E32	4,530,694	16		
17	Purchase of land and equipment	12,889						12,889		G32	12,889	17		
18	Building inspections — Current operation	1,026,044						1,026,044		E66	1,026,044	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	340,811						340,811		E32	340,811	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	2,762,735	252,843					3,015,578		E89	3,015,578	27		
28	Purchase of land and equipment	4,300	188,402					192,702		G89	192,702	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	24,529,175	2,875,815		0	0	0	27,404,990			27,404,990	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	4,096,280						4,096,280		E44	4,096,280	42
43	Purchase of land and equipment	14,475						14,475		G44	14,475	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		778,240					778,240		E44	778,240	48
49	Traffic control safety — Current operation	1,251,723						1,251,723		E44	1,251,723	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	1,155,973						1,155,973		E44	1,155,973	54
55	Purchase of land and equipment	40,258						40,258		G44	40,258	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	92,040						92,040		E81	92,040	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	1,107,622						1,107,622		E89	1,107,622	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	7,758,371	778,240		0	0	0	8,536,611			8,536,611	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	965,009	187,339					1,152,348		E79	1,152,348	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	965,009	187,339		0	0	0	1,152,348			1,152,348	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	2,502,890	30,324					2,533,214		E52	2,533,214	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	5,247,177	34,997					5,282,174		E61	5,282,174	127
128	Purchase of land and equipment	179,423	47,241					226,664		G61	226,664	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	13,581						13,581		E03	13,581	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	116,566						116,566		E61	116,566	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	8,059,637	112,562		0	0	0	8,172,199			8,172,199	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	364,008						364,008		E89	364,008	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	3,263,882	123,112					3,386,994		E89	3,386,994	143
144	Purchase of land and equipment	1,441						1,441		G89	1,441	144
145	Housing and urban renewal — Current operation	342,129	357,221					699,350		E50	699,350	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	849,971						849,971		E29	849,971	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	515,608		1,004,473				1,520,081		E89	1,520,081	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,337,039	480,333	1,004,473	0	0	0	6,821,845			6,821,845	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,249,764						4,249,764		E29	4,249,764	160
161	Purchase of land and equipment	359,663						359,663		G29	359,663	161
162	Clerk, Treasurer, financial administration — Current operation	1,247,455						1,247,455		E23	1,247,455	162
163	Purchase of land and equipment	343,773						343,773		G23	343,773	163
164	Elections — Current operation	16,058						16,058		E89	16,058	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	672,218						672,218		E25	672,218	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	286,151						286,151		E31	286,151	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	381,166						381,166		E89	381,166	171
172	Other general government — Current operation	16,241						16,241		E89	16,241	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	7,572,489	0	0	0	0	0	7,572,489			7,572,489	176
177	Section G — DEBT SERVICE	80,831	194,529		21,964,825	250,654		22,490,839			22,490,839	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	80,831	194,529	0	21,964,825	250,654	0	22,490,839			22,490,839	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						37,954,525		37,954,525			37,954,525	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	37,954,525	0	37,954,525			37,954,525	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189						16,241,092		16,241,092			16,241,092	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	16,241,092	0	16,241,092			16,241,092	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	54,195,617	0	54,195,617			54,195,617	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	54,302,551	4,628,818	1,004,473	21,964,825	54,446,271	0	136,346,938			136,346,938	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							8,932,209		E80	8,932,209	201
202	Purchase of land and equipment							23,099		G80	23,099	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							1,783,951		E81	1,783,951	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							1,778,477		E80	1,778,477	230
231	Purchase of land and equipment							18,403		G80	18,403	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects								-258,937		-258,937	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Vehicle Maintenance								932,789		932,789	246
247	Vehicle Replacement								999,571		999,571	247
248	Health and Dental Insurance								5,569,961		5,569,961	248
249	Workers Compensation								374,612		374,612	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								20,154,135		20,154,135	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	54,302,551	4,628,818	1,004,473	21,964,825	54,446,271	0	136,346,938	20,154,135		156,501,073	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	10,817,188	9,657,893		0	36,934,274		57,409,355	7,651,836		65,061,191	255
256	Internal TIF loans/repayments and transfers out			7,757,160		524,597		8,281,757			8,281,757	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	10,817,188	9,657,893	7,757,160	0	37,458,871	0	65,691,112	7,651,836		73,342,948	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	65,119,739	14,286,711	8,761,633	21,964,825	91,905,142	0	202,038,050	27,805,971		229,844,021	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		17,474,302	6,665,816	2,963,772	24,040,577		51,144,467			51,144,467	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	31,548,142						31,548,142			31,548,142	267
268	Total Governmental	31,548,142	17,474,302	6,665,816	2,963,772	24,040,577	0	82,692,609			82,692,609	268
269	Proprietary								161,654,958		161,654,958	269
270	Total ending fund balance June 30, 2016	31,548,142	17,474,302	6,665,816	2,963,772	24,040,577	0	82,692,609	161,654,958		244,347,567	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	96,667,881	31,761,013	15,427,449	24,928,597	115,945,719	0	284,730,659	189,460,929		474,191,588	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF WEST DES MOINES Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$ 0				Highways.....		L44 \$ 165,078	
Health.....		M32 0				All other.....		L89 \$ 54,472	
Highways.....		M44 179,255							
Transit subsidies.....		M94 0							
Libraries.....		M52 0							
Police protection.....		M62 0							
Sewerage.....		M80 3,730,115							
Sanitation.....		M81 0							
All other.....		M89 \$ 0							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
								Amount - Omit cents	
								Z00 \$	30,393,438
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. G.O. Other-Specify	19U 109,260,000	29U 23,080,000	39U 18,250,000	49U 114,090,000	49U	49U	49U	I89 3,707,575	
10. Installment Contracts	19U 1,416,823	29U 569,571	39U 334,639	49U	49U	49U	49U 1,651,755	I89 0	
11. Capital Leases	19U 109,527	29U 0	39U 109,527	49U	49U	49U	49U	I89 6,122	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	110,786,350	23,649,571	18,694,166	114,090,000	0	0	1,651,755	3,713,697	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	0				
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014									
				\$	6,409,237,013		x .05 = \$		320,461,851
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset		Amount - Omit cents							
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01	W31	W61					
		\$ 0	\$ 29,782,067	0	128,037,155	157,819,222			
REMARKS							V98		